

**476B.3 Credit amount.**

The wind energy production tax credit allowed under [this chapter](#) equals the product of one cent multiplied by the number of kilowatt-hours of qualified electricity sold or used for on-site consumption by the owner during the taxable year.

[2004 Acts, ch 1175, §411, 418](#); [2005 Acts, ch 179, §164](#); [2008 Acts, ch 1128, §7, 15](#)